

DAVID A. HUBBERT  
Deputy Assistant Attorney General

GOKCE T. YUREKLI  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044  
Tel: (202) 598-0581  
Fax: (202) 514-6866  
Gokce.T.Yurekli@usdoj.gov  
*Attorney for the United States*

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	Case No. 3:22-cv-4476
v.	)	
	)	
ALBERT BOUFARAH,	)	
	)	
Defendant.	)	
_____	)	

**COMPLAINT**

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of Treasury, and at the direction of the Attorney General of the United States, brings this action to collect the unpaid federal income taxes and statutory additions to tax assessed against Defendant Albert Boufarah for tax years 2009 through 2013.

**JURISDICTION AND VENUE**

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1331, 1340, and 1345, and 26 U.S.C. § 7402(a).
2. Venue is proper in the District of New Jersey pursuant to 28 U.S.C. § 1391. The Defendant resides in Ocean County, New Jersey.

**PARTIES**

3. Plaintiff is the United States of America.
4. Defendant Albert Boufarah resides at 1322 Vincenzo Dr., Toms River, NJ 08753.

**CLAIM FOR RELIEF**

5. A delegate of the Secretary of Treasury made assessments against Albert Boufarah for unpaid federal income taxes for the following taxable periods:

Tax Period Ending	Type of Tax	Date of Assessment	Amount Assessed	Amount owed as of June 20, 2022
12/31/2009	Form 1040	11/22/2010	\$194,690.00	\$199,176.60
	Penalties <sup>1</sup>		\$28,314.25	
12/31/2010	Form 1040	11/21/2011	\$124,193.00	\$162,194.54
	Penalties		\$21,855.50	
12/31/2011	Form 1040	08/27/2012	\$93,921.00	\$104,945.82
	Penalties		\$14,562.49	
12/31/2012	Form 1040	08/05/2013	\$148,393.00	\$233,194.64
	Penalties		\$30,133.00	
	Late filing penalty <sup>2</sup>		\$16,271.82	
12/31/2013	Form 1040	06/02/2014	\$46,608.00	\$70,216.70
	Penalties		\$10,456.74	
Total Outstanding Balance: \$769,728.30				

6. Penalties and interest have been assessed and have accrued according to law on the unpaid balance of assessments set forth in Paragraph 5, above, and will continue to accrue until paid in full.

7. A delegate of the Secretary of the Treasury gave notice of the tax assessments set forth in Paragraph 5, above, to Albert Boufarah and made demand for payment of those assessments.

<sup>1</sup> The IRS assessed additions to tax for the late payment of tax under I.R.C. § 6651(a)(2) and failure to pay estimated tax under I.R.C. § 6654.

<sup>2</sup> The IRS assessed a late filing penalty under I.R.C. § 6651(a)(1).

8. Despite notice and demand for payment of the assessments set forth in Paragraph 5, above, Albert Boufarah has neglected or refused to make full payment of those assessments to the United States.

9. As of June 20, 2022, with respect to the assessments described in Paragraph 5, above, Albert Boufarah is indebted to the United States in the amount of \$769,728.30 for federal income taxes, penalties, and interest, plus statutory additions accruing after that date as provided by law.

WHEREFORE, the United States respectfully prays as follows:

- A. That the Court enter judgment in favor of the United States and against Defendant Albert Boufarah with respect to their unpaid federal income tax liabilities for tax years 2009 through 2013, described in Paragraph 5, above, in the amount of \$769,728.30 as of June 20, 2022, plus statutory interest and other additions to tax accruing thereafter according to law until paid in full; and
- B. That the Court award such other and further relief, including the costs of this action, as may be deemed just and proper under the circumstances.

Dated: July 8, 2022

DAVID A. HUBBERT  
Deputy Assistant Attorney General

/s/ Gokce T. Yurekli  
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**DESIGNATION UNDER LOCAL RULE OF CIVIL PROCEDURE 101.1(f)**

In accordance with Local Rule of Civil Procedure 101.1(f), the undersigned hereby designate the United States Attorney for the District of New Jersey to receive service of all notices or papers in this action at the following address:

Chief, Civil Division  
United States Attorney's Office  
District of New Jersey  
970 Broad Street, Ste. 700  
Newark, New Jersey 07102

/s/ Gokce T. Yurekli  
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**LOCAL CIVIL RULE 11.2 CERTIFICATION**

Pursuant to Local Civil Rule 11.2, I certify that the matter in controversy alleged in the foregoing Complaint is not the subject of any other action pending in any court, or of any pending arbitration or administrative proceeding.

/s/ Gokce T. Yurekli  
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